

Audit Report
Voyager Fuel Card Program



Prepared by:
CAL FIRE Program Accountability Unit
April 2008

Preface

Cal Fire Program Accountability Unit was asked to perform an audit of the Department's Voyager fuel card program. The Voyager cards are used to fuel the Cal Fire mobile equipment fleet. The Voyager program is administered by contract through the Department of General Services (DGS) and its business partner, U.S. Bank. The Voyager card is a credit card for which the department receives monthly bills from U.S. Bank. DGS, the administrator of the state program with Voyager, issues criteria governing the program in the form of management memos. The last management memo issued governing the Voyager Program was MM05-12, issued July 21, 2005. DGS officials told us they intend to issue a new updated management memo soon, but as of November 2007, no new management memo has been issued. The purpose of the audit was to identify internal control weaknesses over Voyager card use.

Due to the lack of criteria available for the Voyager audit, we referred back to government code 13402, which addresses basic state internal control, for guidance.

We believe significant improvements should be made to Cal Fire policies and processes to strengthen internal controls, and improve oversight over the Voyager fuel card program.

We wish to thank Mobile Equipment Management, the Departmental Accounting Office, the Northern and Southern Regions, Aviation Management, and the Amador-El Dorado and Sonoma-Lake-Napa units for their assistance with this review. Your participation helped us identify needed process improvements over the program.

This report presents the results of our review.

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Executive Summary

This report contains four findings on the Voyager Fuel Card Program. Briefly, each is summarized here:

Finding 1 – Excessive All Vehicle Cards

Cal Fire has issued 2,952 Voyager cards. Of these, 691 (23%) are “all vehicle” cards that can be used in any vehicle. This presents a high risk of fraud or misuse. No identification, license plate number, or official state vehicle is needed to buy gasoline with these cards. There is no particular vehicle that purchases can be tied back to. Any person, employee or non-employee, can use these cards. Accountability for these cards is particularly loose.

Finding 2 – Lack of Control over Card Issuance and Tracking

Card issuance and tracking is handled in a distributed fashion, with each program or unit distributing and tracking their own cards with very little guidance. Each unit has created their own system, and these vary greatly in their effectiveness. Some units don't know who possesses their Voyager cards, many units routinely hand out cards for use in commercial rental cars (see finding 4), and some units have far more Voyager cards than they have assigned vehicles. These conditions increase the possibility of fraud or misuse due to lack of accountability.

Finding 3 – Voyager Invoices are Paid without Adequate Review

Voyager fuel card billing statements are sent directly from the bank to the Cal Fire Departmental Accounting Office (DAO). The statements are given a cursory review and paid as soon as possible in order to meet U.S. Bank payment deadlines. Copies of the statements are sent to the units with a posting tag only, after payment. No one in a position to know the authenticity of a statement sees the statement until it has already been paid. Very little review of these already paid statements takes place. Under this system, it is unlikely that billing error, card misuse, or fraudulent charges would be detected.

Finding 4 – Voyager Cards are Routinely Used in Rental Vehicles

Voyager fuel cards are routinely used to refuel rental vehicles, a violation of DGS policy. Cal Fire requested and received a recent exemption from this DGS policy dated November 8, 2007, which applies to car rentals used on emergency incidents only. For car rentals rented on routine business, the exemption does not apply. We found that many employees believe the long-standing practice of using the Voyager card in rental cars is okay, when in fact it is prohibited.

Auditor's Report

Ruben Grijalva, Director
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We have made a study and evaluation of the internal controls over the Voyager fuel card program of the Department of Forestry and Fire Protection (Cal Fire) in effect as of November 2007. Our study and evaluation was conducted in accordance with The International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining that administrative controls are in place and operative.

The Department's management is responsible for establishing and maintaining adequate internal control. This responsibility, in accordance with Government Code, Sections 13404 et seq., includes documenting internal control, communicating requirements to employees, and assuring that internal control is functioning as prescribed. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control are to provide reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of reliable financial statements.
- Financial operations are conducted in accordance with policies and procedures established in the State Administrative Manual, and certain other state laws and regulations, as well as Cal Fire's policies and procedures.


Because of inherent limitations in internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any review of internal control to future periods are subject to the risk that the internal control may become inadequate because of changing conditions, or that compliance with control policies or procedures may decline.

In reviewing Cal Fire's internal control over the Voyager fuel card program, we noted certain matters involving the internal control and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Department's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a condition that precludes the Department's internal control from providing reasonable assurance that material misstatements in the financial statements will be prevented, or detected on a timely basis. We believe the reportable

condition described in finding 1 of this report is a material weakness. This weakness and other reportable conditions are described in the *Findings and Recommendations* section of this report.

This report is intended for the information and use of Cal Fire management, and is not intended to be used by anyone other than the designated parties.

A handwritten signature in black ink, appearing to read "Brent Hinsz". The signature is written in a cursive, flowing style.

Brent Hinsz, Acting Chief
Program Accountability Unit

April 28, 2008

Findings and Recommendations

FINDING #1 – Excessive Number of “All Vehicle” Cards Issued and in Use Presents Control Weakness

Two types of Voyager fuel cards are issued. One type is issued to a specific vehicle and contains the vehicle “x” number on the face of the card itself. Although these cards may be used in other vehicles than the one assigned, they are designed to fuel a particular vehicle only. The second type is the “all vehicle” card which may be used in any vehicle. The all vehicle card was designed to be used as a temporary replacement for an “x” number card that has been lost, stolen, damaged, or misplaced. Department-wide, Cal Fire has issued 2,952 Voyager cards; 2,261 of the cards are assigned to a specific vehicle; the remaining 691 (23%) are assigned as “all-vehicle” cards. Many all vehicle cards are routinely assigned and used in vehicles that could and should have an assigned (“x” number) card only.

The use of all vehicle cards on a routine basis presents a high risk of misuse. With the emergence of gasoline “pay at the pump” technology, no identification, license plate number or official state vehicle is needed to purchase gasoline. Any person (employee or non-employee) can purchase gasoline in any vehicle (state or otherwise). There is no accountability for fuel purchased with these cards. The cards are also routinely being used in rental cars (see finding 4), which is a violation of current policy. In addition, due to prompt payment issues described in finding 3 of this report, no pre payment review of Voyager invoices takes place. These conditions combined create an environment that enables the possibility of fraud or misuse to occur without detection.

Criteria

Management Memo 05-12, the last criteria issued by the Department of General Services, who administers the Voyager program, states, “the Voyager fuel card is for **Official State Business** and can only be used by State employees conducting State Business in a State vehicle”. MM05-12 also states it is the responsibility of each agency to review fuel card charges and monthly invoices to reduce unnecessary and inappropriate charges and to also inform vehicle operators of current contracts and policies relating to fuel card purchases.

Government Code Section 13403 states that elements of a satisfactory system of internal controls shall include a system of authorization and recordkeeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures.

Cause

These internal control deficiencies are caused by a lack of Cal Fire established procedures surrounding the Voyager program. Vague guidance provided by the control agency (DGS) also contributes to the problem. However, DGS has made it clear that all state departments are expected to develop control procedures specific to their own department. The Cal Fire Handbook Section 6854 has a short description of vehicle credit cards with a recommendation of "regular review of oil company credit card charges". As described in finding 3 of this report, this review is not taking place, adding to the severity of the control weakness.

The breakdown of regular "x" number cards versus all vehicle cards for the 4 administrative units (AMU is depicted on two lines because it is divided by vehicle and aircraft cards) statewide that manage the issuance of the Voyager cards is as follows:

UNIT	"X" NUMBER CARDS	"ALL VEHICLE" CARDS	TOTAL
Sacramento HQ	36	162*	198
Aviation Management (vehicles)	8	2	10
Aviation Management (aircraft)	75	6	81
Northern Region	1,180	375**	1,555
Southern Region	962	146	1,108
ALL CAL FIRE	2,261	691	2,952

* Headquarters units' inventory of all vehicle cards is far higher than the number of assigned "x" number cards issued. Every card issued to the Academy, Resource Management, Management Services, and SFM are "all vehicle" cards. In some cases the number of Voyager cards issued exceeds the number of vehicles assigned to the unit. If these vehicles are "pooled" vehicles then it would make sense to have an "x" number card associated which would be kept with the vehicle, rather than to hand out separate all vehicle cards to occasional drivers.

** Two units within the Northern region requested that all cards be "all vehicle". The reason given by one unit (the second unit did not reply to our inquiries) was that they manage the Susanville Training Center which is a correctional facility. They feel it is unsafe to have the gasoline cards kept in the vehicles, due to potential inmate access. Auditors discussed this reasoning with DGS program administrators who pointed out that the Department of Corrections does not allow everyone to have all vehicle cards for this purpose. DGS personnel do not feel this is a valid reason for the use of 100 percent all vehicle cards. The fuel card for a particular vehicle can be locked up and secured in the same manner as the key for the vehicle.

Effect

Cal Fire employees are well aware of the lack of control over Voyager cards. Everyone we interviewed agreed the controls needed to be improved. Due to the lack of accountability presented by the issuance of all vehicle cards, improper or fraudulent usage can occur and not be detected. All vehicle cards may be used to refuel private vehicles with very little chance of detection. Voyager cards assigned to a particular vehicle with an "x" number can also be misused, but can at least be tied back to a particular vehicle and compared with mileage driven. Fraudulent or inappropriate use may still occur, but the likelihood is lessened.

Recommendations:

Cal Fire should strengthen controls over the use of "all vehicle" Voyager cards as follows:

1. Substantially reduce the number of "all vehicle" cards in use
2. Evaluate whether units with only "all vehicle" cards truly need an "all vehicle" card for each employee, or whether one card per vehicle would suffice.
3. Consider establishing a maximum number of "all vehicle" cards per unit
4. Place a short-term restriction on the use of "all vehicle" cards (i.e. use them only for replacement of lost, stolen or destroyed cards)
5. Determine the need for "all vehicle" cards on a case-by-case basis, requiring substantiation for the need for a card with charging capabilities beyond one vehicle (for example, Mobile Equipment Unit employees or unit FEMs might legitimately need all-vehicle cards).
6. Develop Cal Fire specific procedures addressing use of the "all vehicle" Voyager card, and update the handbook sections addressing the proper use.

Auditee's Response:

Sacramento Headquarters:

Management Services is not the administrator over such cards so we have no comment with regards to the related general performance.

We do note that for particular instances involving incident purchasing, all-vehicle cards are a necessity at incidents. A DGS exemption, as noted in the audit, has been provided for such instances. This exemption was requested, in partnership with Management Services because: first, the state will pay the cost regardless either up front via a card or through a travel claim from the individual; second, the use of all-vehicle cards allow the incident purchasers flexibility to cover distances that may add to hundreds of miles driven over two to three weeks at a time, coordinating the logistical purchasing of food and hotel lodging for firefighters at large fires. Expecting staff, usually in lower-paying classifications, to carry such expenses on their personal credit

card or bank account is unrealistic and not practical, particularly when the role of an incident purchaser is volunteer-based.

In response to concerns of fraud, a form for each instance of use by an all-vehicle card is being developed between Mobile Equipment and Purchasing under Management Services to account for each period of activity, and thereby avoid abuse by a user at an incident.

Southern Region:

We agree with these findings and recommendations, this region can very quickly reduce the number of All Vehicle Cards by electronic cancellation as soon as we have policy direction.

The current policy for use of "All Vehicle" Voyager cards was only for temporary use when a card was lost or damaged until a new one could be acquired and not for rental vehicles. As you stated we have received at Mobile Equipment Management, authorization for All Vehicle cards to be used for rental vehicles on *emergency assignments only*. This authorization will give the units the flexibility they need, we just need to jointly agree on a quantity and cancel the excess.

Northern Region:

All Voyager credit cards are numbered sequentially in a manner that defines budget coding. Using that method, transactions are eventually charged against corresponding budgets throughout the department. This coding applies to "all vehicle" credit cards as well as those numbered and attached to a specific state vehicle. Use of these two types of cards is the same; entering a password code at the fuel pump allows an individual to purchase fuel.

Steps have been taken in the last credit card cycle to reduce the amount of "all vehicle" cards in each CAL FIRE Unit. As the bulk of the Voyager cards expired, replacement "all vehicle" cards were destroyed; Units received a specific number of these types of cards based on location and program. Specifically, Camp programs and Units received a certain number limited to 6 and 10, respectively, for the most part, in an effort to reduce generic fuel purchases. In rare instances, specific programs requested all Voyager credit cards assigned be issued in an "all vehicle" format. One Conservation Camp, Antelope, in LMU, considers the issuance of these types of credit cards to be an essential element of their security regimen. At the time of credit card renewal, staff at the camp indicated their cards are specifically issued to individual CAL FIRE personnel to eliminate the practice of leaving credit cards in inmate transportation vehicles.

These cards, issued individually, can still be traced to a specific person if the camp continues to keep accurate issuance records. This request was approved at the Region administrative level.

Finding #2 – Lack of Control Over Voyager Card Issuance and Tracking Leads to Possibility of Misuse

The administration of the Voyager fuel card program is divided into four basic divisions: Headquarters (managed by Mobile Equipment Unit), Northern Region, Southern Region, and Aviation Management. Aviation management oversees Voyager cards for both regular vehicle fuel and Aviation fuel.

Criteria

Government Code Section 13403 states that elements of a satisfactory system of internal controls shall include, "a system of authorization and record keeping procedures adequate to provide effective accounting control over assets, liabilities, revenues, and expenditures."

Cause

Since there is very little written guidance or policy to guide them, each program or unit makes up their own rules and has their own method of tracking card issuance and use. This condition has led to the following control issues:

- Some units do not know who possesses which Voyager cards.
- Cards are routinely handed out for use in commercial rental cars, a violation of MM 05-12 (see finding # 4).
- Some units have many more Voyager cards than vehicles, calling into question the need for so many cards.
- Since tracking is non-existent in some cases, and some cards are not assigned to either a particular vehicle or person, the cards may be easily diverted to personal use without detection.
- Some of the personnel assigned to distribute and track Voyager cards report administratively at a level that provides no authority to enforce policy or control, further aggravating the lack of accountability issue.

U.S. Bank has a system known as "fleet commander online" that is available to assist in tracking and control of Voyager cards. Of the four administrative units, only the Northern region consistently uses the fleet commander system. Cal Fire as a whole is not taking advantage of the capabilities of the fleet commander system to assist in tracking and control of Voyager cards.

Effect

The four divisions have further delegated authority over the Voyager program to each of the field unit Forestry Equipment Managers (FEMs), or, in the case of headquarters, to each program or unit using the cards.

Recommendations:

1. Cal Fire should update and strengthen existing policy over the Voyager program. The policy should address card issuance, tracking, and monitoring. Accountability should be established at each level for the proper use of the card. The policy should state employees will be held accountable for improper use of the Voyager card.
2. The U.S. Bank "fleet commander" system should be utilized on a consistent basis throughout Cal Fire. Responsible employees should attend annual training offered by DGS on the use of this system, in order to ensure Cal Fire can take advantage of all system capabilities.
3. U.S. Bank customer services representatives are available to provide assistance to State of California Voyager clients. They can assist in the creation of customized database features to track Voyager card usage. Cal Fire should work with U.S. bank to design customized database controls that will assist in card tracking and usage.
4. Since Cal Fire maintains decentralized control over the Voyager program, and no one unit is "in charge" a Voyager working group should be established to oversee the policy creation, dissemination, and implementation of better controls.
5. Accountability at the unit level should rest with unit administrative officers rather than Forestry Equipment Managers (FEMS) or clerical staff. Administrative Officers are responsible for the fiscal accountability of the unit, and should be monitoring the cost of vehicle fuel as a routine administrative function.

Auditee's Response:

Sacramento Headquarters:

Management Services makes regular checks on the use of cards assigned to its area, and has pulled back all all-vehicle cards until the protocol and form for all-vehicle use is finalized with Mobile Equipment. When reissued, Management Services will be using receipts, activity logs, and DGS Voyager Card report system to track usage and prevent potential abuse.

Southern Region:

These are very good recommendations and a written policy and procedures manual along with Fleet Commander Training will solve the issues pointed out in this finding and recommendations.

The recommendation to move the responsibility from the unit FEM to the Administrative officer or clerical is very appropriate. The unit Fleet Manager's primary responsibility is for the safety and operation of the unit fleet. The FEM needs more time managing the fleet to insure that our emergency vehicles are ready to respond at all times. Too much

of his-her time is spent doing clerical and procurement duties, i.e. Voyager Card, Cal Card, Contracts, etc. that is not the main duties of their job.

Northern Region:

All Units have an inventory of the cards issued to their program or area. Units are directed to track the issuance of these cards; 77% of all cards are assigned to a specific vehicle. The remainders, many of which are "all vehicle", now limited, are assigned to each Unit with the expectation of a centralized storage area, a fuel card administrator, and an assignment schedule or spreadsheet or log showing current status, assigned or otherwise.

Annual inventories sent issued by the Northern Region are sent to the Units for reconciliation. Activities are monitored through the use of a Voyager on-line tracking program called Fleet Commander. This program tracks use and assigned locations of card by number. Individual units are being notified to increase their tracking methods in an effort to improve control.

Finding #3 – Voyager statements are paid without adequate review

Monthly Voyager fuel card statements are sent directly from U.S. Bank to the Cal Fire Departmental Accounting Office (DAO) for payment. Voyager invoices are paid with only a cursory review of the invoice in order to meet U.S. Bank's payment deadlines. No reconciliation of receipts to invoice is ever performed. None of the four program administrative units or any of the program or field units sees copies of these invoices prior to payment. Under this scenario, it is likely that unauthorized, mistaken, or even fraudulent charges could be paid and never detected.

Criteria

SAM section 4108 states that, "it is the responsibility of agencies/departments to review gasoline credit card charges and monthly billing statements in order to reduce unnecessary and improper charges. Agencies/departments shall pursue recovery of unauthorized charges."

Cause

Although DAO sends copies of the invoices along with a posting tag to each unit, there is no incentive for anyone to review these charges, since they have already been paid. Also, since receipts are not required prior to payment, cardholders have no incentive to retain receipts, so many do not.

Effect

Under the current system it is unlikely that billing error, card misuse, or fraudulent charges would be detected.

Recommendations:

1. Cardholders should be required to retain gasoline receipts so that they can be audited.
2. Approving officials for Voyager cards should be required to sign off/approve monthly charges for each of their cardholders, even if it is after payment has been made. If errors, misuse or fraud is found, adjustments can still be made.
3. Access to the fleet anywhere program should be obtained for all administrators and units. Voyager card administrators should attend annual training at DGS.
4. Cal Fire management should work with U.S. Bank customer service to build in improvements in automated monitoring of card usage. It is possible to compare the number of fill-ups with mileage driven and fuel tank capacity under certain fleet commander online reports. Currently Cal Fire does not have this capability, however, we observed this capability on-site at DGS, and we believe Cal Fire should acquire this capability as a monitoring tool.

Auditee's Response:

Sacramento Headquarters:

Under the current decentralized management each unit, region and program is responsible for the use and charges of its cards. DAO relies on program and unit management to identify, per the posting records it sends out, what payment errors exist.

Management Services disagrees that "having an incentive" is an issue in review of DAO records sent to programs and units. Similar to CALCARD, which is also paid up front, decentralized management and financial officers have a fiduciary duty to review the records produced for their financial activities regularly. Incentive or not, the accountability and requirement are part of the financial officer's duty statement and role.

It is also an unrealistic expectation to place on DAO to perform last-minute oversight over card use without having organizational control over the voyager fuel card program and the cards issued to individual employees. DAO relies on CAL FIRE program and unit managers to verify that the activity of their employees provided with Voyager cards is accurate, valid, and appropriate.

It also an inaccurate inference for management outside of DAO to indicate they have no ability to track expenses prior to payment. Receipts and vehicle logs are already required to be kept and tracked. These note the distance, location, miles driven, and gallons of fuel purchased. Financial officers already have the ability to check such information regularly. In addition, as noted in the audit, U.S. Bank and DGS offer a web site service that can show card usage, by the card, which can be accessed by Voyager card administrators.

Southern Region:

The recommendations for this finding are well stated and should be included in the written policy and procedures manual although the sign off/approval method recommended may be quite tedious under the current *point of use* dispensing equipment fueling stations. Some recipes [sic] are very poor or illegible and some times nonexistent. We suggest using the monthly statement be reviewed by the vehicle assignee or fire station. Not to say it would be insurmountable but this is one recommendation that would need to be well thought out to be part of the policy and procedures manual to be practical.

Northern Region:

The system was established by Sacramento staff. Payment deadlines are beyond the end user control. All Units receive a copy of all charges listed by card number each month. Those statements are reviewed at the local level regardless of payment dates. Inconsistencies are questioned locally and reconciled. A dispute process is in place, although rarely used. The vast majority of charges are legitimate and justified.

Mistakes occur at the fuel pumps including incorrect octane selection but represent a very small fraction of purchase. Fleet Commander has the capability to flag frequent purchases, off hour and otherwise unusual activity. The Northern Region uses this program to review card use outside of normal channels such as paper statements, etc.

Finding #4 – Voyager Cards are Routinely Used on Rental Vehicles

Interviews with Cal Fire staff indicated the Voyager fuel card was routinely being used to purchase fuel for commercial rental vehicles. MM 05-12 specifically prohibits the use of the Voyager card in a non-state vehicle. Employees are to pay for gasoline in rental vehicles and then submit a travel expense claim (TEC) for reimbursement.

Criteria

Management memo 05-12 states the Voyager fuel card cannot be used for private vehicles or commercial rental vehicles. Cal Fire Handbook section 2678.1 states the Voyager fuel card is for official state business and can only be used by state employees for state vehicles. A commercial rental vehicle is **not considered** a state vehicle.

Cause

On October 16, 2007, the senior fleet manager for the mobile equipment management unit requested an exemption from MM05-12 for Cal Fire rental vehicles while on emergency incidents only. DGS approved this exemption on November 8, 2007.

Effect

This exemption exempts the department for vehicles rented during an emergency incident only. The purpose of the exemption is to relieve employees of the burden of paying for rental car gasoline for an extended period of time thus creating a financial hardship on employees.

It is important to note the exemption does not apply to routine car rentals for state business. For non-emergency incident car rentals, employees are still required to pay for gasoline and submit a TEC. At the current time, many units hand out Voyager cards to their employees to be used in commercial rental vehicles for routine (non-emergency incident) travel. This practice is still prohibited by MM 05-12, and should be discontinued.

Recommendations:

1. Commercial rental vehicles should be refueled by the employee before car return and the expense claimed on a travel expense claim with receipt attached, **except** when rented during an emergency incident, when a Voyager fuel card may be used.
2. Cal Fire should update the handbooks regarding the exception received from DGS on rental car use during emergency incidents.
3. The use of the exemption should be carefully monitored for compliance.

Auditee's Response:

Sacramento Headquarters:

Management Services is in agreement that the recent DGS exemption only applies to emergency work on incidents and Voyager cards are not for use on regular rental car business. Any such instances when discovered are addressed through the department discipline process.

Other Findings: The audit report pointed out on page 7 that the number of all-vehicle cards in Management Services, among other headquarters programs, is higher than the number of state cars assigned. This is due to the fact that Management Services runs the Incident Purchaser program. Historically, staff out of Sacramento were assigned a card for use during incidents. Those incident cards have been pulled back from staff and are currently in the possession of the Assistant Deputy Director until such time as the Department protocols for the DGS exemption for emergency work are completed.

Management Services overall agrees that additional Department oversight on Voyager activities are needed. However, we also note that many of the tools to do so already exist and are available free to the Department management.

Southern Region:

We agree completely with the findings and recommendation. We now have a written exemption from DGS for Voyager Card usage in Commercial car rental for *Emergency Incidents Only*. This exemption will alleviate our operational needs and still allow use to significantly reduce the number of "All Vehicle Cards". The units can set up a Check-out log system to keep accountability.

Northern Region:

The assumption that the use of a Voyager card in rental cars is permitted is pervasive. Efforts are underway to eliminate those beliefs; CAL FIRE is in process creating an official policy detailing accepted use of the fuel card program. This policy should be published prior to the summer of 2008.

Summary

Voyager fuel credit cards need a better tracking system, better review and better use parameters. The "all vehicle" credit cards are no more likely to be used fraudulently than a card with specific number assigned. While these seem to be tied less to a specific program, all credit cards have a series of numbers tying them to something; whether that something is a vehicle, a budget or both. The real concern is the control and assignment methods. Both of these issues have improved significantly since the review took place last year. Continued vigilance including flags in the Fleet Commander Voyager Review Program will ensure the required oversight continues to occur.